

Exhibit A

Liquidation Analysis

Liquidation Analysis

Description	Total Amount	Real Property	Personal Property
Total Property Value	1,534,574.10	1,500,000.00	34,574.10
Less:			
Schedule D. Secured Claims	1,424,220.49	1,417,071.68	7,148.81
Schedule C. Exemptions	51,219.55	23,794.26	27,425.29
Interest in Nonexempt Property	59,134.06	59,134.06	0.00
<u>Less:</u>			
Post-petition interest payable to oversecured claims (nine months from petition date to sale)			
Goldman Sachs - 9.5%	66,499.94		
First Resource Bank - 8.5%	6,359.61		
PFFCU - 5.25%	503.53		
Real Estate Sale Costs			
6% broker fee	90,000.00		
Transfer taxes	30,000.00		
Estimated Chapter 11 Admin Expenses	35,000.00		
Estimated Chapter 7 Admin Expenses			
§ 326 Trustee Compensation on \$1,534,574	69,287.22		
Legal fees	5,000.00		
Accounting fees	5,000.00		
<u>Proceeds available for distribution</u>	0.00		
Priority Claims	36,663.48		
Available to General Unsecured	0.00		
Total General Unsecured	1,991,586.51		
Percent Distribution	0.00%		